

SUBCHAPTER G—ANNUAL REPORTING REQUIREMENTS

PART 4065—ANNUAL REPORT

Sec.

4065.1 Purpose and scope.

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4065.3 Filing requirement.

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SOURCE: 61 FR 34082, July 1, 1996, unless otherwise noted.

§ 4065.1 Purpose and scope.

The purpose of this part is to specify the form and content of the Annual Report required by section 4065 of ERISA. This part applies to all plans covered by title IV of ERISA.

§ 4065.2 Definitions.

The following terms are defined in § 4001.2 of this chapter: ERISA, IRS, PBGC, and plan.

§ 4065.3 Filing requirement.

(a) The requirement to report the occurrence of a reportable event under section 4043 of ERISA in the Annual Report is waived.

(b) Plan administrators shall file the Annual Report on IRS/DOL/PBGC Form 5500, 5500-C, 5500-K or 5500-R, as appropriate, in accordance with the instructions therein.

(Approved by the Office of Management and Budget under control number 1212-0026)

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